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# REPORT,

## AND EXPENDITURES,

**BY THE SELECTMEN,**

**OF THE**

# **TOWN OF EPPING,**

**For the year ending March 1st., 1849,  
According to the Accounts standing on the  
Books of the Town.**

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**SMITH, HALL & CLARKE,**  
**EXETER, N. H.**

1849.

NEW ENGLAND  
STATE LIBRARY

## THE SELECTMEN

Stand charged with the following sum \$5264,55

The undersigned discharge themselves by paying  
for various purposes, as reported by the Auditors, \$4015,43

And the following sums remaining in  
the hands of the several Collectors,  
and Selectmen to wit:— In the  
hands of S. B. Kimball, Collector  
for 1844.

Cash due from S. B. Kimball, \$10,57

“ in hands of J. P. Tilton, 144,15

Collector for 1847. 118,32

In hands of B. S. Clifford 1846, 88,41

“ “ of B. S. Clifford 1848, 551,86

“ Selectmens hands, 335,81

1249,12

\$5264,55

The undersigned Selectmen having submitted to the inspection of the Auditors, all their accounts, and vouchers for the past year, deem it unnecessary to publish a more minute detail of the proceedings, and Expenses of the Town. See Auditors' Report.

NAT. BACHELDER,	}	SELECTMEN
J. L. RUNDLETT,		OF
D. L. HARVEY.		EPPING.

March 1, 1849.



## Produce raised on the Town Farm in Epping, during the year 1848.

28 tons of Hay ; 120 bushels of Corn ; 40 bushels of Oats ;  
100 Potatoes ; 4 1-2 Beans ; 1 Peck Peas ; 47 1-2 pounds of  
Wool ; 35 Barrels of Apples ; 280 pounds of Butter ; 200  
pounds of Cheese ; 775 pounds of Pork ; 475 pounds of Beef ;  
15 Bushels of Rye.

### *Invoice of Property on the TOWN FARM as appraised the 1st day of February, 1849.*

8 tons of English hay	72,00	1 1-2 dozen knives and forks	,75
9 tons of Meadow hay	45,00	1 dozen spoons	,25
6 Sheep	12,00	3 looking glasses	,30
2 oxen	75,00	4 Set drawers	2,00
4 3 year old steers	90,00	Half Barrel Flour	3,50
4 Cows	80,00	Meal Bags and Corn Sheller	2,00
2 1 year old steers	16,00	6 Kegs	1,00
3 Hogs	30,00	5 Bushels of Rye	5,00
1 Horse	40,00	80 Bushels of Corn	80,00
2 Ploughs	12,00	3 Bushels of Beans	3,75
1 Cultivator	2,50	6 Baskets	1,00
1 Harness	6,00	1 Churn	2,00
1 Buffalo Robe	2,50	40 Bushels of Potatoes	20,00
Whiffle tree and chain	,50	1 Barrel of Pork	20,00
Hay and Manure forks	1,00	1 Barrel of Beef	18,00
4 Rakes	,50	100 pounds of Ham	10,00
3 Shovels	1,00	Soap Grease	,50
4 Hoes	,75	7 dry casks	2,50
2 Ladders	1,00	Soap and tub	5,00
15 tie up bows	,50	1 Butter firkin	,30
2 yokes and irons	3,00	70 pounds of Cheese	5,60
4 Ox chains	3,00	Wash tubs ; cheese tubs and	
1 Sled	2,50	Cheese Press	3,50
1 Ox Harrow	3,00	20 pounds Butter	4,00
1 Hay rake	2,50	Loom and apparatus	4,00
2 Sleighs	9,00	5 spinning wheels	5,00
1 Horse Wagon	16,00	12 Flour Barrels	1,50
Cart and Wheels	12,00	Shovel & tongs, Hooks, &c.	2,00
Grindstone	5,00	Crockery ware	4,00
Scythes and Snaths	2,00	35 tin pans	7,00
Bush Scythe	,70	10 Pails	1,00
2 Shaves and Auger	1,00	1 pair of Steelyards	1,25
1 Hand Saw	,50	1 Coffee Mill	,30
Hard wood Timber	8,00	Iron ware	1,75
Iron Bar	1,00	Meal Chest	1,00
5 tables	2,00	30 Chairs	4,00

1 Peck of Peas	,25	Candles	1,00
Garden Sauce	1,00	9000 feet of Pine Boards	54,00
2 Lamps	,25	5 Axes	3,00
Pickles and Pot	1,50	Beetle and wedges	1,00
Cheese Safe & Chests	2,00	20 pounds of tallow	2,00
Brown ware & Stone ware	1,50	60 pounds of lard	7,50
2 Seives & yarn	1,25	4 Barrels Cider	6,00
10 beds & bedding, 9 bedsteads.	70,00	5 stoves	25,00
5000 feet of Bridge Plank	48,00	1 Cook Stove	12,00
Salt Mortar	,20	13 M. Shingles	40,00
Glass Lantern & Candlesticks	1,25		
1 Brass Kettle & Salt Boxes	2,00		\$1063,90

NAT. BACHELDER, } SELECTMEN  
J. L. RUNDLETT, } OF  
D. L. HARVEY. } EPPING.

March 1, 1849.

### Town of Epping to Joseph Stokes, Dr.

1848 February 26,	To one pound Cream of Tartar	25
March 6,	30 1-2 pounds of Fish	92
	To one pound of Tobacco	12
	10 pounds of Coffee	1,00
	3 pounds of Tea	1,12
13,	Paid Page	25
	1 Mouse Trap	13
17,	10 Gallons of Molasses	3,00
	4 1-2 pounds of Sugar	41
	1 bushel of Rye	1,00
25,	4 bushels of Rye	4,00
April 9,	29 pounds of Clover Seed	3,00
	1 bushel of Herds Grass Seed	2,67
	1 pound of Salæratus	,10
	Half pound of Spice	,08
	1 pound of Ginger	,12
	30 1-2 pounds of Fish	,84
7,	1 1-2 Bushels of Rye	1,87
12,	half bushel of Rye	,50
	Crackers	,25
	6 pounds of Rosin	,13
	Fresh Fish	,38
15,	1 barrel of Flour	7,00
	6 pounds of clover seed	,75

1848, April 17—18,	2 days work	1,00
29,	7 papers of Garden Seeds	,28
	Crackers	,25
25,	Boot between Calves	1,00
25—26,	2 days Work	1,00
29,	4 bushels of Plaster Paris	1,00
	1 pound S. Tea	,27
	1 pound of Salaeratus	,10
	2 ounces of Thread	,17
	19 skeins of Cotton	,07
May 3,	20, bushels of Potatoes	12,00
6,	6 pounds of Sugar	,50
	Altering a Hog	,25
	1 water Pail	,25
	1 Broom	,33
	2 days work	1,00
	1 bag of Salt	,25
	1 Hoe	,37
24,	1 Rennet	,25
	Crackers	,25
	12 pounds of Rice	,50
June 20,	1 Spelling Book	,10
21,	half pound Cocoa	,12
	10 pounds of Coffee	1,00
	1 Hay Fork	,75
	10 pounds of Sugar	1,00
	1 1-2 pounds of Ginger	,19
	3 pounds of Salaeratus	,30
	Half pound of Spice	,13
	1 ounce of Nutmegs	,10
	3 pounds of Tea	1,00
	1 peck of Salt	,17
	1 bag of Salt	,25
	Half pound of Hyson Tea	,30
	1 Pitcher and Mug	,41
	1 H. Bed cord	,42
	Chambers	,58
	14 3-4 Gal. Molasses	3,51
	1 yard of Linen cheese-cloth	,25
30,	10 pounds of Rice	,50
July 14,	Crackers	,18
	1 Scythe	,87
	2 bushels of Salt	,88
	Rifles	,14
	30 pounds of Fish	1,30
	Half bushel of Potatoes	,30
	2 pounds Soap	,16
	10 quarts of Beans	,42



1848,	Aug. 2,	To cradling Grain	1,50
		2 yards of Sheetting	,18
		To carding Wool	,23
	Sept.	5 pounds of Mackerel	,25
		1 Rennet	,16
		2 feet of Wire	,02
		Raymond Taxes	1,32
		1 pound of Saleratus	,08
		Crackers	,13
		2 Baskets	,40
	27,	1 whip Lash	,10
		Expenses to Amesbury	,50
		1 pound of Nails	,06
	29,	16 Flour Barrels	2,40
		To setting 40 Hoops	1,00
		1 pair of Shoes	,84
		7 3-4 pounds of Beef	,46
		Cod Fish	1,04
		Paper	,06
	Oct. 9,	1 Barrel of Flour	6,88
	20,	Half Barrel of Mackerel	4,00
		69 and a half days work	34,75
	30,	Pasturing Steers	6,00
		To setting 16 Hoops	,37
		Horse to grind Apples	,30
		Horse to the Corner	,17
		1 paper of Pump Nails	,06
	Nov. 2,	13 1-2 pounds of Beef	,65
		2 Tin Pans	,50
		1 pound of Tobacco	,20
		To the use of Cider Mill	,48
	8,	1 Pair of Shoes	1,00
		2 pairs of Shoes at 50 cts	1,00
		3 pounds of Nails	,15
		1 File	,08
		14 1-2 pounds of tallow	1,00
		Horse and Wagon to the Corner	,25
		To filing Saw	,13
	15,	4 pounds Rosin	,08
		1 pound of Starch	,12
		2 pounds of Powder	,33
		3 pounds of Brimstone	,18
		1 3-4 pounds of Soap	,14
		Putting in a Wagon Shaft	,50
		1 Hat	,50
	22,	1 Cap	,33
		2 pounds of Tea	,80
		2 glass lights 8 & 10,	,08

1848	Nov. 22,	To knives and forks,	,58
"	"	do 3 yds blue drilling,	3,10
"	"	do Matches,	,15
"	"	do 1 yd Ribbon,	,05
	28,	do 1 lb Tobacco,	,20
Dec.	8,	do 1 bbl Flour,	6,00
"	"	do 1 lb copperas,	,05
"	"	do 2 oz indigo,	,16
"	"	do 1 lb Tobacco,	,20
"	"	do 4 do Sugar,	,24
"	15	do beef Cow,	28,20
"	"	do 1 lb Tobacco,	,20
1849	Jan.	do 12 skeins cotton,	,06
"	"	do 1 file,	,12
"	"	do 1 paper of pins,	,05
"	"	do whetting saw,	,16
"	6	do 1 1-2 lbs tobacco,	,30
"	"	do 1 bag salt,	,25
"	"	do 2 lbs Sou. Tea,	,52
"	"	do lbs Coffee,	,50
"	12	do 39 1-2 lbs fish,	,99
"	"	do 2 lbs Salæratuſ,	,16
"	"	do 1 do Ginger,	,12
"	"	do 3 gal. Molasses,	,84
"	"	do 1 comb,	,17
"	"	do Crackers,	,25
"	"	do 1-4 lb Pepper,	,05
"	"	do 2 balls wicking,	,10
"	"	do paid for sawing,	13,14
"	"	do 1 lb Tobacco,	,20
"	"	do 1 bbl Flour,	6,50
"	"	do 2 oz. black Thread,	,20
"	"	do " white do	,05
"	"	do Wagon to Amesbury,	,60
"	"	do 1 bbl Flour,	6,75
"	"	do 33 lbs Fish,	,83
"	"	do Labor	2,50
"	"	do Snuff, & Tobacco,	,19
"	"	do 1 bag Salt,	,25
"	"	do bbl Flour,	6,25
"	"	do 3 yds Sheeting,	,27
"	"	do 1 bbl Flour,	6,00
"	"	do 6 lbs Coffee,	,50
"	"	do 1 earthen Pot,	,11
"	"	do 1 lb Ginger,	,14
"	"	do 24 lbs Fish,	,60
"	"	do 1 Comb,	,10
"	"	do 25 lbs Mackerel,	1,25

Jan.	1848	do 2 do Salæratuſ,	,14
"		do 1-2 do Tobacco,	,10
"		do 1-4 do Snuff,	,08
"		do 36 do Fiſh,	,90
"		do 1 Tub,	,75
"		do 2 lbs Salæratuſ,	,16
"		do 36 lbs Fiſh,	,90
"		do 1 Axe,	1,13
"		do 2 yds Sheeting,	,13
Feb.	6,	do 6 Sheep,	12,00
"	10,	do Blackſmith's bill,	11,24
"		do ſetting Horſe ſhoe,	,10
"		do 6 cups and ſaucers,	,20
"		do 6 Plates,	,24
"		10 yds Prints,	1,10
"		do 1 ball Cord,	,02
"		do 5 lbs Coffee,	,50
"		do 4 do Tea,	1,50
"		do 3 do Salæratuſ,	,30
"		do 9 yds Cloth,	1,13
"		do 3 do Sheeting,	,24
"		do 1 doz Buttons,	,08
"		do half an ounce of Thread	,05
"		do one ounce of Nutmegs	10
"		do 1 Barrel of Flour	6,50
"		do 1 buſhel of Salt	,58
"		do Crackers	,25
"		do 1 paper of Pins	,08
"		do half pound pepper	,08
"		do 1 bag of Salt	,25
"		do 2 ounces of Thread	,17
"		do 2 quarts of Oil	,40
"		do 1 pound of Tea	,40
"		do 4 pounds of Sugar	,25
"		do 5 pounds of Rice	,25
"		do 1 bag of Salt	,25
"		do 10 Gals. of Molasses	3,00
"		do 3 buſhels of Salt	1,50
"		do Crackers	,25
"		do 2 pounds of Raiſins	,20
"		do one pound of Ginger	,13
"		do 1 1-2 lb Spice,	,10
"		do 1-4 lb Caſſia,	,08
"		do 1-2 lb Tobacco,	,11
"		do 1 oz Indigo,	,10
"		do 1 ounce of Nutmegs	,10
"		do 2 Balls of Wicking	,10
"		do 1 pound of Tea	,40



Feb'y,	To 4 pounds of Sugar	,28
"	do 1 pound of Tobacco	,22
"	do 2 gallons of Oil	,40
"	do half dozen of Mugs	,26
"	do one horse comb	,05
"	31 1-2 yards of Sheeting	2,29
1847	Balance on Settlement	1,26
March 19,	To sawing boards	1,38
July	To 1 pig	1,75
"	Horse to Amesbury	1,00
"	To sawing 7,883 feet of Plank	11,82
		<hr/>
		\$295,17

*Joseph Stokes to the Town of Epping, Dr.*

Feb'y 26, 1848,	To 8 bush. Oats,	4,00
March 17,	do 27 1-4 lbs Lard,	3,41
" 18,	do keeping two Sheep 1 year,	3,00
April 7,	do self and oxen half day,	,83
" 18,	do Horse to Corner,	,32
" 20,	do 12 qts. peas,	,75
" "	do 12 bush. oats,	6,00
" "	do Horse baiting and dinner,	,33
May	do do to Newbury,	1,25
June 17,	do do to Salisbury,	1,10
"	do self and oxen half day,	,83
" 21,	do 43 lbs wool,	10,32
July	do 1 calfskin,	,99
"	do 67 1-2 lbs butter,	10,80
Aug. 25,	do 360 ft. boards,	3,24
"	do Horse to the Corner,	,25
"	do do to Raymond,	,16
Sept.	do 24 ears green corn,	,12
"	do 231 1-2 ft. of ash plank,	13,89
"	do 1 peck seed corn,	,25
"	do Horse to Raymond,	,41
" 25	do 5 Lambs,	7,50
"	do 3 Sheep,	4,87
Oct. 4,	do 3 do,	4,87
"	do 3 bbls Apples,	5,70

Oct 9,		to 1 bbl Apples,	1,85
"		do 3 Sheep,	4,88
"		do Horse to the Corner,	,40
"		do Rifle,	,05
"		do Horse to Exeter,	,96
"		do do to the Corner,	,25
"		do 1 bbl of Apples,	2,00
"		do 1 1-2 bush. of Apples,	,75
"		do 3 Seeep,	4,87
" 30,		do 1 bbl of Apples,	2,00
"		do half bbl Cider,	,75
"		do putting up Pedler,	,50
"		do 2 bbls of Apples,	4,00
"		do do do	4,00
"		do 1 do do	2,00
"		do 77 lbs of cowhide,	3,07
"		do 12 1-2 lbs Butter,	2,00
"		do 4 Seeep,	6,50
"		do 2 bbls Apples,	4,00
"		do 1 do do	1,85
"		do 3 do do	6,00
"		do 16 bush Oats,	8,00
"		do " "	28,17
Jan. 20, 1849		do 2 bbls Apples,	3,70
"		do 5 bush do.	1,67
"		do pasturing 2 Sheep,	1,33
"		do 1 Horse,	55,80
Feb. 5,		do Cash,	12,00
"		do 2 bbls Apples,	3,70
"		do 5 bush do	1,67
"		do 1 bbl do	2,00
"		do 1 do do	2,00
"		do 3 do do	5,70
" 12,		do Cash,	17,55
"		do 4 1-2 lbs Pork,	,30
"		do 6 bush Oats,	3,00
"		do Labor,	3,57
"		do 1 Sheep,	1,50
"		do 2 bbls Apples,	3,70
"		do 4 bush do.	1,33
"		do 3 bbls do.	6,00
			<hr/>
			\$299,56

## AUDITORS' REPORT.

The undersigned Auditors appointed to examine the accounts of the Selectmen of Epping, for the year 1848-9, having attended to the duty assigned them, respectfully submit the following

## REPORT.

The Selectmen stand charged with the following sums :—

To a balance in the hands of S. B. Kimball	
collector for 1844	\$10,57
Due from S. B. Kimball	144,15
B. S. Clifford collector for 1846	152,90
J. P. Tilton do do 1847	380,90
The taxes of 1848 committed to B. S. Clifford	3461,21
In the hands of the Selectmen	21,85
Rec'd from Town of Plaistow for the support	
of S. Mace	22,50
Cash received	38,75
They received from the State, Litter'y money	61,56
" " " " Public land "	64,80
" " " " Treas'r tax on R. road	25,75
" " " " County for supp't of	
Paupers	226,68
They received from Thos. Folsom for Oxen	90,00
" " " Nath'l P. Fogg for Horse	35,80
" " " W. Oak timber on town farm	42,88
" hired of sundry persons	484,16
	<hr/> \$5,264,55

The Selectmen have exhibited vouchers for the following payments, to wit :—

To cash paid State tax	354,00
" " County tax	376,72
" " Printing books for 1847-8	14,00
" " Selectmen's expenses "	9,00
" " " services, "	20,04
" " " " 1848-9	67,46
" " " " out of town	5,00
" " for Stationery	4,87



To cash paid for Repairing Town House	523,41
" " " damages for widening Roads	28,71
" " " " for new Roads former	
years	148,75
" " Superintending School Comm'tee	20,00
" " Teachers' Institute	17,70
" " Schools	651,56
" " Fogg's donation for schools	6,00
" " " " " ministry 1848-9	12,00
" " Town Clerk for services	4,95
" " Militia	129,50
" " Legal advice	4,00
" " taking care of Town House	2,00
" " Notes & int. held aga'st the town	676,60
" " Abatement of taxes	144,97
" " Nonresident labor on highway	4,86
" " Wood at Town House	2,63
" " Auditors for 1848	4,00
" " Mill Bridge	342,56
" " repairs of Roads and Bridges	156,77
" " Poor not at the Alms House	29,77
" " repairing " " and	
supplies for " " and	
Stock for the Farm	253,60
	<hr/> \$4,015,43
To cash remaining in hands of S. B. Kimball	
to complete his collection for 1844	10,57
" " due from S. B. Kimball	144,15
" " in hands of J. P. Tilton Collect'r 1847	118,32
" " in " of B. S. Clifford, " 1846	88,41
" " in " " " " 1848	551,86
" " in " Selectmen " " "	335,81
	<hr/> 1,249,12
	<hr/> 5,264,55

# TOWN FARM.

The Selectmen have exhibited to the undersigned the accounts of the Receipts and Expenditures of the Town Farm for the past year, from which it appears that they have received from the County for the support of County Paupers at the Alms House,

	226,68
Received for stock, produce, &c. sold from Farm,	299,56
Increased valuation of personal property, according to the Selectmen's appraisal,	3,22
Rec'd from the town of Plaistow for support of Mace,	22,50
Received for the sale of Oak Timber,	42,88
Claim against the County,	41,00
Six thousand of Bridge Plank,	48,00

Amount of available funds in 1848, 683,84

Expended more than the products thereon, consumed for labor, provisions, Supt's salary, &c. 554,59

Net profits after paying all expenses for the year ending March 1st, 1849, \$129,25

The following is a schedule of the Notes exhibited by the Selectmen to show the indebtedness of the town as follows, viz :

Mary B. Tilton, March 16th, 1845,	76,53
Nancy Norris, March 24th, 1845,	380,00
James S. Norris, Jan'y 25th, 1845,	500,00
Priscilla Sanborn, June 8th, 1846,	100,00
John Gear, " 8th, "	55,00
Mary Tilton, October 3d, "	142,00
Sarah Norris, " " "	80,00

John S. Rundlett's heirs, Feb'y 26th, 1848,	611,11
Mary Jane Rundlett,	239,78
John A. Wiggin, Feb'y 19th, "	150,00
Jonathan Tilton, " 26th, "	200,00
John S. Rundlett's estate, April 1st, "	109,16
Amos G. Bachelder, May 2d, "	25,00
Sarah Kenison, May 3d, "	50,00
John Lane, May 6, "	100,00
John A. Hodgdon, May 8, "	100,00
Maria French, July 8, "	60,00
do. do. Jan'y 22, 1849,	40,00
Susan Matthews, Jan'y 20, "	251,36
Estimated Interest on the above,	290,00

Due for Notes and Interest, 3559,94  
 Due Superintendant of the Alms House, 135,61

3695,55

To meet this sum there is in the hands of the several Collectors, Selectmen and other persons as above stated, 1249,12

Leaves the town debt amounting to 2446,43

Town debt of last year, 1848, 2626,46  
 do. do. of this year, 1849, 2446,43

Which shows a decrease of debt \$180,03

The town also owe two hundred dollars for money left by the late Col. Fogg, for the support of Schools and the Ministry, 200,00

Which being added to the debt as above stated, will make the town debt \$2646,43

The Selectmen have also exhibited a claim against Sarah Stevens, 106,44

Claim vs. County for Paupers, 140,00

Which the Selectmen think cannot be collected, which were last year reported as available funds of the town.

From the above statement it will appear that the Selectmen have reduced the debt \$426,47

GEO. W. PLUMER, }  
 GEO. W. LAWRENCE, } Auditors.

Epping, March 1, 1849.



Exeter, April 22, 1848.

*To the Selectmen of Epping,*

Gentlemen,—You have proposed to me the question whether the town of Epping are liable for the repair of a certain Bridge, called Mill Bridge, in that town in view of the following facts, viz :—That the bridge was constructed by individual subscription about eighty years ago, and from that time to the present has been kept in repair by individuals and not by the public, that there is a saw mill on the Northerly side of the stream and also a fulling mill, at both of which much business is done; and that prior to the erection of the present saw mill there was another saw mill more northerly than the present, and which was probably erected about the same time that the bridge was built, and which was removed about the same time that the new mill was erected; that there are two dwelling houses on the same side of the stream and a number of landholders; and no way to approach their lands but by travelling across the Boston Bridge, 1-2 or 3-4 of a mile below—that the bridge in question leads directly from the main public road across the stream, and has been used by the public from the period of its first erection.

By the Revised Statutes, vol. 1, page 125, Sec. 7. No highway shall be deemed a public way unless the same has been used by the public for the term of twenty years; and no highway thrown open to the public, the use of which would not be necessary for the public shall ever be deemed a public highway.

The provisions of this section are new but it seems to me that they do not affect the liabilities of the town with regard to this bridge; for it was dedicated to the public, and was used by the public much more than half a century before the passage of the act.

In 2. N. H. Rep. 513. Woodbury Jus. says, "It is well settled that a bridge though not erected by the public, may still become a public charge in respect to its repairs. The true test seems to be, that the bridge, if *dedicated* to the public,

if used by the public, and found to be of public utility, should not continue a burthen to the individuals who built it."

"Though the use and repair of it by the public, be under a protest against their liability, the liability is still fixed, if the bridge be not indicted as a nuisance and be used by the public so long and so much as to evince its usefulness to them."

The case to which I have referred, gives many authorities in support of the doctrine there laid down.

The public have made *no objection* against the bridge, nor *indicted it as a nuisance*, but have used it very long and a great deal.

In view of the case referred to, it is my belief, that the town are liable for the repairs of the bridge.

I am with respect,

Your obed't serv't.

JNO. SULLIVAN.